



**State of Louisiana**  
DIVISION OF ADMINISTRATION

**OFFICE OF STATE UNIFORM PAYROLL**

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October 14, 1999

**OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2000-16**

TO: All UPS Agencies

FROM: Ronald S. Mitchell  
Director

SUBJECT: Agency Responsibility - One Tax ID Number

As discussed in OSUP Memorandum #2000-10, OSUP will combine all the Uniform Payroll System (UPS) agency federal and state tax identification numbers to one federal and one state number for payroll withholding purposes. This is to prepare for the conversion to the SAP HR system. By making this change, OSUP will now be considered the employer by the Internal Revenue Service; however, this will not change the agency's responsibilities.

**NOTE: The current employer identification numbers will continue to be used for vendor reporting in ISIS/AFS, especially for 1099 reporting.**

Agencies will still be responsible for maintaining all employee records (deduction forms, withholding forms, etc.). If OSUP needs any of this information, they will contact the agency to get a copy of the documentation.

OSUP will be responsible for preparing Federal Form 941 beginning with the first quarter of 2000 (March) and Annual State Form L-3 for 2000. As a result, agencies will no longer receive the quarterly 941 packets from OSUP beginning in March 2000. OSUP will be responsible for reconciling W-2 figures to 941 figures and completing and forwarding the Form 941 to the IRS. However, agencies must continue to review their W-2 Exception Report (BL1570-01), Social Security/Medicare Wage Exception Report (BL1464-01), and Flexible Benefits Reconciliation Report and take the necessary steps to clear the exceptions to ensure that tax figures are accurate. **Agencies will still be responsible for the accuracy of the information that will be reported on employee W-2s.**

OSUP will send the final two 941/L3 W2 Reconciliation packets to agencies for September 1999 and December 1999 per the normal schedule. **All agencies must forward to OSUP a copy of the completed Form 941 for both quarters. The**

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**December 1999 Form 941 will have to have "FINAL" written on the top, and must not be forwarded to the IRS until OSUP has reviewed and approved it.** If any amendments or changes are made to the Form 941 after it has been forwarded to OSUP, the revised form must also be sent.

Agencies must keep copies of all Form 941s and supporting documentation for quarters prior to March 2000. If corrections are necessary, agencies will make those changes and forward the information to OSUP for review **prior to forwarding to the Internal Revenue Service.**

As also mentioned in OSUP Memorandum #2000-10, OSUP will be approving and entering W-2 balance adjustments beginning October 19, 1999. This will help us in monitoring tax balances in the payroll clearing fund. OSUP will be closely reviewing the pending tax balances as reported on the current Unpaid Balance Reports. When making future tax deposits or withdrawals, agencies will be required to give detailed information by employee of the amount.

**In order to begin monitoring balances more closely, agencies will be required to submit their completed September Unpaid Balance Report to OSUP by December 6, 1999, rather than the usual deadline of January 1.** The current reporting requirements of unpaid balances will not change until the implementation of SAP.

Agencies who are eligible for 403(b) deductions will continue to be responsible for maintaining spreadsheets of employee deduction information. OSUP will notify the 403(b) vendors, as well as all other vendors, of the EIN change.

Beginning with the first payroll in January, agencies must forward to OSUP copies of all Form W-4s and any written statements for employees claiming exempt status or claiming more than 10 withholdings. OSUP will send these Form W-4s to the IRS along with the Quarterly Form 941. Agencies must also forward copies of all Form L-4s for employees claiming more than 15 personal exemptions plus dependency credits and Form L-4Es for employees claiming exemption from withholding. OSUP will forward these forms to the LA Department of Revenue.

It is very important that the information outlined in this memorandum is reviewed and followed by all personnel affected by these changes. If there are any questions, including whether particular agency processes will be discontinued as a result of this change, please contact a member of the Help Desk at (225) 342-8928.

RSM:APH/kmb